MID-VALLEY SPECIAL EDUCATION COOPERATIVE

MEMO

TO: Executive Board

FROM: Matt McDonald, Senior Director of Human Resources & Business/CSBO

DATE: September 2, 2026

RE: ESY 2026 Reconciliation

Purpose

This report summarizes the final 2026 ESY enrollment, program costs, district billing, and year-over-year trends. The reconciliation reflects actual program expenses and individualized student support costs following completion of the summer program.

Enrollment and Service Profile

ESY served 352 students, an increase of 36 students (11.4%) from 2025. District 303 accounted for the largest share, with 129 students (36.6% of enrollment).

Year-over-Year Analysis

Indicator	2025	2026	Change
Enrollment	316	352	+36 (+11.4%)
Actual ESY cost	$481,480	$526,821	+$45,341 (+9.4%)
Average cost per student	$1,524	$1,497	-$27 (-1.8%)
Full-day base rate	$1,426	$1,424	-$2 (-0.1%)

Enrollment grew faster than total cost, reducing average cost per student by 1.8% while the full-day base rate remained essentially flat. The larger 2026 program therefore operated with improved per-student cost efficiency.

Reconciliation and Closeout

Payments received totaled $538,121 versus final billing of $526,821, a net difference of $11,300 after all participating district balances. Business managers will determine the allocation of the savings.

Board Summary

The 2026 ESY program closed below budgetary projections while serving substantially more students than in 2025. The favorable variance and lower average cost per student indicate effective cost management. No Board action is requested.